

Exhibit B**Summary of Hours and Fees by Matter Category**

Code	Matter Category	Hours	Fees
1.1	Chapter 11 Process / Case Management	30.5	\$ 31,066.00
1.2	Communication & Meetings with Interested Parties	129.2	130,355.50
1.3	Communication with Regulatory Parties	-	-
1.4	U.S. Trustee / Court Reporting Requirements	-	-
1.5	Forensic Analysis	1,029.1	709,800.50
1.6	Document Review	13.5	12,273.50
1.7	Interviews	-	-
1.8	Public Data & Research	0.6	513.00
1.9	Claims Process	-	-
1.10	eDiscovery	-	-
1.11	Reporting & Presentation of Findings	21.8	18,123.00
1.12	Preparation for / Attend Court Hearings	-	-
1.13	Retention Applications & Relationship Disclosures	5.5	3,633.00
1.14	Fee Statements & Fee Applications	306.1	175,431.00
1.15	Financial Statement Reconstruction	8,097.8	6,435,318.00
1.16	Special Investigations	931.5	601,062.50
1.17	Solvency Analysis	295.9	280,844.50
1.31	Travel Time	277.0	97,643.50
Total Hours and Fees by Matter Category		11,138.5	\$ 8,496,064.00

Average Billing Rate \$ 762.77